

HOUSE BILL NO. 803

INTRODUCED BY STAHL, BECKER, WISEMAN

A BILL FOR AN ACT ENTITLED: "AN ACT PROVIDING FOR A VOLUNTARY INCOME TAX CHECKOFF TO FUND THE MONTANA DINOSAUR TRAIL PROGRAM; ESTABLISHING AN ACCOUNT IN THE STATE SPECIAL REVENUE FUND; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE, ~~AND~~ A RETROACTIVE APPLICABILITY DATE, AND A CONTINGENT TERMINATION DATE."

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

NEW SECTION. Section 1. Voluntary checkoff for Montana dinosaur trail. (1) Each individual taxpayer who is required to file an income tax return under Title 15, chapter 30, may contribute to the Montana dinosaur trail program by marking the appropriate box on the state income tax return.

(2) The department shall include on each Montana state individual income tax return form a clear and conspicuous provision by which the taxpayer may indicate a contribution to the Montana dinosaur trail program. The provision must be in substantially the following form:

Montana dinosaur trail program funding. Check the appropriate blank if you wish to contribute, in addition to your existing tax liability, ___\$5, ___\$10, or ___(specify an amount) to provide monetary resources for the promotion, maintenance, improvement, and expansion of the Montana dinosaur trail. If a joint return, check the appropriate blank if your spouse wishes to contribute, in addition to your existing tax liability, ___\$5, ___\$10, or ___(specify an amount) for the same purpose.

(3) Money received under this section, after the department has deducted the administrative charge provided for in 15-30-153, must be deposited in the account established by [section 2] to provide monetary resources for the Montana dinosaur trail program.

NEW SECTION. Section 2. Montana dinosaur trail program account -- administration. (1) There is a Montana dinosaur trail program account in the state special revenue fund provided for in 17-2-102.

(2) All money collected under [section 1] must be deposited in the account.

(3) The first \$10,000 of the money deposited in the account must be distributed to the department of commerce to provide financial assistance to the Montana dinosaur trail program. The balance of funds in the

1 account may be distributed by the department of commerce to encourage similar programs.

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3 **NEW SECTION. Section 3. Codification instruction.** (1) [Section 1] is intended to be codified as an
4 integral part of Title 15, chapter 30, and the provisions of Title 15, chapter 30, apply to [section 1].

5 (2) [Section 2] is intended to be codified as an integral part of Title 22, chapter 3, and the provisions of
6 Title 22, chapter 3, apply to [section 2].

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8 **NEW SECTION. Section 4. Effective date.** [This act] is effective on passage and approval.

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10 **NEW SECTION. Section 5. Retroactive applicability.** [This act] applies retroactively, within the
11 meaning of 1-2-109, to tax years beginning after December 31, 2004.

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13 **NEW SECTION. SECTION 6. CONTINGENT TERMINATION. THE VOLUNTARY INCOME TAX CHECKOFF CREATED**
14 **IN [SECTION 1] TERMINATES ON JANUARY 1 OF THE FIRST TAX YEAR FOLLOWING THE 2 IMMEDIATELY PRECEDING TAX**
15 **YEARS IN WHICH THE VOLUNTARY CHECKOFF RAISES LESS THAN \$10,000 IN EACH OF THOSE 2 TAX YEARS.**

16 - END -